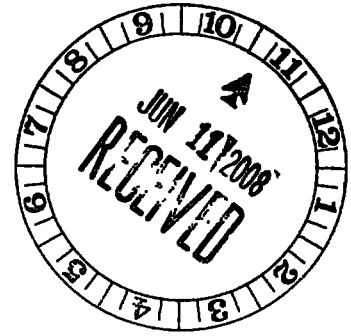


RECORDATION NO. 27526 FILED

JUN 11 '08

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SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

June 9, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E. Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated December 21, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: North Central Companies
601 Carlson Parkway, Suite 400
Minnetonka, MN 55305

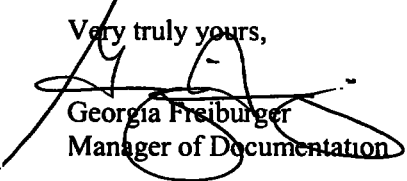
A description of the railroad equipment covered by the enclosed document is eight (8) 5150/5250 cu. ft. covered hopper cars; with FURX and NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,


Georgia Freiburger
Manager of Documentation

Enclosure
(NOCE001)

JUN 1 1 '08

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ASSGN. NO.: NOCE001

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 21st day of December, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and NORTH CENTRAL COMPANIES ("Lessee"), a Minnesota corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 21, 2007, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of _____, _____, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By: Richard F. SeymourName: RICHARD E. SEYMOUR
VICE PRESIDENT SALES & MARKETING

Title: _____

ATTEST:

By: Susan Grokulskey
Name: SUSAN GROKULSKY
Title: ASST. DIRECTOR OF DOCUMENTATIONExecuted on this 21st day of December, _____.

[CORPORATE SEAL]

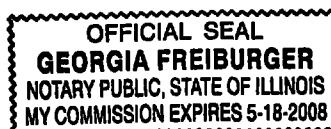
STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 21st day of December, 2007.

Georgia Freiburger
Notary Public

My Commission Expires:

5-2008
(Notary Public)

LESSEE:

NORTH CENTRAL COMPANIES

ATTEST:

By: *Kevin J. Joyce*
Name: KEVIN J. JOYCE
Title: SALES MANAGER

By: *David Prier*
Name: David Prier
Title: Centro 16

Executed on this 11 day of December, 2007.

[CORPORATE SEAL]

STATE OF Minnesota

COUNTY OF Hennepin

I, Debora J. Foley, a Notary Public of the County and State aforesaid, certify that David Prier personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 11 day of December, 2007

Debora J. Foley
Notary Public

Commission Expires:

January 31, 2012
(Notary Public)

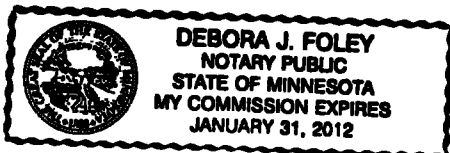


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Eight (8)

DESCRIPTION OF CARS: 5150/5250 cu. ft. capacity covered hopper cars equipped with gravity outlets and trough hatches, 286 GWR.

CAR NUMBERS:

FURX	843628
FURX	843672
FURX	845402
FURX	845406
FURX	845532
NDYX	515564
NDYX	515572
NDYX	515973